

This letter concerns Certificates of Resale. See 86 Ill. Adm. Code 130.1405. (This is a GIL.)

April 24, 2006

Dear Xxxxx:

This letter is in response to your letter dated March 17, 2006, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

This is a request regarding Tax Exempt guidelines.

I kindly request you to provide ABC a letter stating whether or not a tax exempt certificate is acceptable if the delivery address is different from the address provided on the tax exempt application form.

We had previously contacted Illinois Department of Revenue regarding the same concern and they assured us that it is ok to accept a tax exempt certificate regardless of different delivery address as long as the certificate is legal and has not been expired. However, they recommended that we get a letter from your office stating the same as occasionally auditors require seeing such statements in writing.

I request you to please confirm what we have been advised by the Department of Revenue regarding the tax exempt rules.

Thank you for your consideration of this request.

DEPARTMENT'S RESPONSE:

You have inquired concerning Illinois' rule on Certificates of Resale. For information on this, please see 86 Ill. Admin. Code 130.1405. Department Rules may be found on our website under the link "Laws/Regs/Rulings". Under "Rules", click on "Regulations".

For additional information on this subject, please see these previous General Information Letters issued by the Department: ST 02-0204-GIL and ST 05-0046-GIL. Please note also that registration status can be verified on the Department's website under the link "Verify a Registered Business".

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Sincerely,

Samuel J. Moore
Associate Counsel